

The effect of auditors' competence and moral reasoning towards audit quality with audit time budget as moderating



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ABSTRACT

This study aims to examine the effect of auditors' competence and moral reasoning towards audit quality with audit time budget as moderating. This research is important because the users of financial statements give confidence to the auditors in providing information in the form of reports and opinions on the audits carried out. So that the resulting audit quality must meet the provisions of auditing standards. High audit quality will produce reliable financial reports as a basis for decision making. The quality of this audit will be maintained if the auditor has adequate competence and follows the audit procedures that have been determined. The data collection technique used in this study was a questionnaire. The population used is all internal auditors of the Malang City Inspectorate and Batu City in East Java, as many as 50 auditors. The sampling method used in this study is the saturated sample method. The saturated sample method is a sampling technique when all members of the population are used as samples. Technical analysis in this study uses Moderated Regression Analysis (MRA). This study shows that competence and moral reasoning significantly improve audit quality. The more competent an auditor is, the more quality the audit will produce. In addition, the higher the moral reasoning possessed by an auditor, the better the quality of the audit produced. In this study, the audit time budget cannot moderate the effect of competence towards audit quality. While the audit time budget can moderate the effect of moral reasoning towards audit quality.

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Introduction

Based on the Minister of Home Affairs Regulation Number 8 of 2009 it is stated that the inspectorate is tasked with determining the reliability of the information produced by various units/work units as an integral part of local government organizations. The inspectorate as one of the vital functions in regional government has the task of carrying out general supervision activities of the regional government and other tasks assigned by the regional head so that in its duties the inspectorate is the same as the internal auditor (Widiani, et.al, 2017). With the supervision of the inspectorate of local governments, it is hoped that the management of local government budgets can achieve their goals without budget deviations.

Within the government sector, there are officers tasked with conducting audits of accountability reports or government financial reports, both internally and externally. Internally, government audits are carried out by the Government Internal Supervisory Apparatus (APIP) and the Financial Supervisory Agency (BPK) externally. This state apparatus is tasked with supervising to prevent corruption, collusion and nepotism in government agencies. Quality audit results are a goal that must be achieved by the Government Internal Supervisory Apparatus (APIP).

The quality of audits carried out by the Inspectorate apparatus of Batu City and Malang City is currently still in the spotlight, because there are still many audit findings that are not detected by the inspectorate apparatus as internal auditors. These findings are in the form of non-compliance with laws and regulations, fraud, and non-compliance in financial reporting. Based on Government Regulation No. 60 of 2008, as an agency that is obliged to conduct audits of local government administration related to budget

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management, of course, the provision of such opinions is based on criteria as indicators of assessment. Among them are, 1) financial statements must comply with predetermined standards, 2) regarding the completeness of adequate evidence, 3) internal control must be good, and 4) preparation must be in accordance with the law.

The above criteria determine the integration of the assessment of an opinion by the BPK. Therefore, it is important to read the assessment framework to re-evaluate the fairness of the Unqualified Opinion (WTP) by BPK. In fact, the embedding of WTP opinions by the BPK is not a guarantee for clean government administrators. Batu City in 2016 and 2017 also received WTP opinions, but in fact this achievement quickly exposed the rampant corruption practices in Batu city as evidenced by the KPK OTT against the former mayor of Batu (ER).

Malang Corruption Watch (MCW) in 2017, as a civil society organization in Malang Raya conveyed several things as notes on the provision of WTP opinions by the BPK to the Batu city government, including: 1) The Batu city government was considered poor in financial management. 2) In the 2017 budget amendment process, the Batu city government was considered not to comply with procedures and tended to impose. It was proven when, during the PAK APBD momentum, the regional government together with the DPRD only completed it in approximately two (2) weeks. In addition, the problem of ineffective and efficient tax management also further clarifies the poor internal control of the government. 3) Non-compliance with laws and regulations.

In addition, the Head of the East Java Province BPK Representative, Hari Purwaka said that in the examination of the Malang City Regional Government Financial Reports (LKPD) in 2018 they still found control weaknesses and non-compliance with laws and regulations despite obtaining a WTP opinion by the BPK.

The category of compliance with the law is an important point in determining the BPK's WTP opinion. Therefore, if in the administration of local government there are found many cases related to non-compliance in all processes of government action, it means that the potential for unaccountability of local government administration is getting bigger. At the same time, it becomes a question for the public about the appropriateness of embedding the WTP status given by the BPK to the Batu city and Malang city governments. The various cases above have implications for the potential for state/regional financial losses. This, of course, contradicts the objective of the Government Internal Supervisory Apparatus (APIP) to present quality financial reports. This research is important because the users of financial statements give confidence to the auditors in providing information in the form of reports and opinions on the audits carried out. So that the resulting audit quality must meet the provisions of auditing standards. High audit quality will produce reliable financial reports as a basis for decision making. The quality of this audit will be maintained if the auditor has adequate competence and follows the audit procedures that have been determined.

DeAngelo (1981) stated that audit quality is a condition in which an auditor will find and report non-conformances to the principles that occur in his client's accounting reports. The probability of finding a violation depends on the technical ability of the auditor. In carrying out the audit, the auditor must act as a competent person in the field of accounting and auditing. Elfarini (2012), auditor competence can be formed through education and experience. In other words, competence can affect audit quality. Another factor that can affect audit quality is moral reasoning. Moral reasoning is a process experienced by individuals in determining right or wrong or good or bad that affects the auditor in producing ethical decisions (Gaffikin, et.al, 2012). Moral reasoning affects the quality of the audit produced by the auditor where if the auditor has moral reasoning, the auditor will maintain his professional values so that he can provide a trusted audit opinion (Naiboha et al., 2014). So this study is intended to examine the effect of auditor competence and moral reasoning towards audit quality.

The audit time budget is used by researchers to moderate the effect of competence and moral reasoning on audit quality. McNamara et., al. (2008), in his research stated that the decline in audit quality was caused by time budget pressure. Tight time budgets often cause auditors to leave important parts of the audit program and consequently lead to a decrease in audit quality. Therefore, the audit time budget may be able to moderate the effect of competence and moral reasoning of auditors towards audit quality.

Literature Review

The effect of competence towards audit quality

Competence is the ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude required by the job. Cristiawan (2002: 83) states that competence is related to adequate education and experience of auditors in auditing and accounting. The acquisition of these skills began with his formal education, which was expanded through further experiences in the field of auditing practice and knowledge.

Auditor experience will continue to increase along with the increasing number of audits carried out and the complexity of the audited company's financial transactions so that it will increase and expand their knowledge in the field of accounting and auditing (Christiawan, 2002). This indicates that the longer the tenure and experience of the auditor, the better and the quality of the audit produced (Alim et.al, 2007).

DeAngelo (1981) stated that audit quality is a condition in which an auditor will find and report non-conformances to the principles that occur in his client's accounting reports. The probability of finding a violation depends on the technical ability of the auditor. In carrying out the audit, the auditor must act as a competent person in the field of accounting and auditing. Based on agency theory,

conflicts of interest that arise between the principal and the agent may be caused because the agent is reluctant to convey information that is not expected by the principal, in the sense that the agent tends to manipulate financial statements. The probability of finding a violation depends on the technical ability of the auditor. In carrying out the audit, the auditor must act as a competent person in the field of accounting and auditing. So that the better the competence of the auditor, the better and the quality of the audit produced will also increase. This shows that the knowledge and experience possessed by an auditor can improve audit quality. Based on the description above, the following hypothesis is proposed:

H1: Competence has a positive effect towards audit quality.

The influence of moral reasoning towards audit quality

Moral reasoning is a person's basis for acting or as a basis for someone to criticize or justify an act. Gaffikin & Lindawati (2012) state that moral reasoning involves three main things, namely: 1) thinking about what people should do and why they do it, 2) forming ideas to describe and evaluating actions, 3) assessing a particular action with use general rules. Moral reasoning aims to explain the process experienced by an individual in making an ethical decision, or describe a process of forming behavior based on individual moral judgments (cognition-judgment action process).

One of the factors in the formation of audit quality is moral reasoning, to improve audit quality it is necessary to have the support of moral control from an auditor. Syarhayuti (2016) states that an auditor who has high moral reasoning will be more precise in conducting audit judgments, so as to improve audit quality. An auditor must determine whether the audit results are reasonable or not based on the adequacy of the available evidence so that the audit results are qualified.

In agency theory, the independent auditor acts as a mediator between the two parties, namely the agent and the principal with different interests. The auditor is responsible for providing an assessment of the fairness of the financial statements presented. However, this does not deny the differences in interests that always arise between the principal and the agent. Inspectorate as a third party who is able to convince the principal that what is reported by the agent is true. Both the principal and the agent have different interests, so it is at this point that a conflict of interest arises. The agent will always try to influence an independent party to state that the agent's actions are correct. Therefore, to improve audit quality, it is necessary to have the support of moral control from an auditor, because moral reasoning is the basis for someone to take action or as a basis for someone to criticize or justify an act. Based on the description above, the following hypothesis is proposed:

H2: Moral reasoning has a positive effect towards audit quality.

Effect of Competence and Audit Quality Moderated By Audit Time Budget

Yaniatha (2013) states that the auditor's response to audit time budget pressure is divided into two, namely functional and dysfunctional. The functional type is the auditor's response that leads to efforts to maximize the audit time budget as well as possible by maximizing its performance, while the dysfunctional type is the auditor's response type who considers the time budget to be something that psychologically pressures the auditor to only immediately complete the assignment even with low quality.

Arnold et al. (2000) stated that in a tight time budget in an audit environment, auditor competence will decrease through narrowing scope, reducing certain audit procedures, reliance on lower quality evidence, and eliminating some audit procedures. This provides an explanation that the pressure of the audit time budget (a tight audit time budget) affects the ability of the auditors who are forced to step down due to insufficient time. Conditions make the auditor unable to work optimally to find and evaluate evidence. This situation is a dysfunctional response chosen by the auditor.

Another study by Halim, et.al., (2014) reveals that the smaller the audit time budget that has been prepared (the tight time budget pressure level) will further suppress the auditor's competence to be empowered as much as possible, the auditor will be increasingly challenged, and unleash all potential ability to complete the audit properly. The research above concludes that the effect of audit time budget pressure on competence is manifested through functional behavior where the auditor is actually able to exert all his abilities for efficient audit implementation. Someone who has experience will be able to process the pressures that exist to survive, and eventually can develop through these pressures. Based on the description above, the following hypothesis is proposed:

H3: Audit time budget strengthens the effect of competence towards audit quality.

Effect of Moral Reasoning and Audit Quality Moderated by Audit Time Budget

The Effect of moral reasoning and audit time budget pressure can be explained by attribution theory. Kurnia (2014) stated that external attribution can affect individual performance evaluations. Based on this, it is explained that the external attribution of audit time budget pressure can affect individual performance. This external attribution affects auditor behavior through the pressure felt by the auditor as a result of the audit time budget structure experienced when carrying out audit assignments.

If it is related to the time budget, the auditor is required to make efficiency in the time budget that has been prepared or there are very tight and rigid time and budget restrictions (Sososutikno, 2003). Tight time budgets often cause auditors to leave important parts of the audit program and consequently lead to a decrease in audit quality (Fitria, 2016). The moral situation, the social environment can

be said to be characteristic of the fundamental rights and obligations that are distributed and involve decisions. Every individual will always try and view an action as ethical if it provides personal benefits (Al-Fithrie, 2015).

In the event of an audit conflict, even though the time budget is tight, auditors who hold full auditor ethics will continue to carry out important audit procedures that should be, while auditors who have low audit ethics will be tempted to omit important audit procedures (Hutabarat, 2012). Therefore, the audit time budget may moderate the moral reasoning variable on audit quality. Based on the description above, the following hypothesis is proposed:

H4: Audit time budget strengthens the effect of moral reasoning towards audit quality.

Research and Methodology

This study examines the effect of competence and moral reasoning towards audit quality and audit time budget as moderating variables. This research is explanatory in nature, namely research conducted with the intention of explaining the relationship between variables through hypothesis testing. The research strategy was carried out using primary data by filling out questionnaires distributed at the inspectorate office consisting of the Malang City Inspectorate Office and Batu City Inspectorate. Thus, the unit of analysis used in this study is the individual, namely the internal auditor who works in the inspectorate of Malang city and Batu city, East Java, Indonesian. The type of research conducted is hypothesis testing.

The population used in this study were all internal auditors who worked in the Inspectorate offices of Malang City and Batu City, East Java. Based on data obtained from the inspectorate office in Malang and Batu, there are 24 internal auditors working in the Batu city inspectorate and 26 internal auditors working in the Malang city inspectorate. The sampling method used in this study is the saturated sample method. The saturated sample method is a sampling technique when all members of the population are used as samples.

This study uses 1 (one) dependent variable, 2 (two) independent variables, and 1 (one) moderating variable. The independent variable in this study is competence (X1), Moral Reasoning (X2). The dependent variable in this study is audit quality (Y), while the moderating variable in this study is the audit time budget (Z).

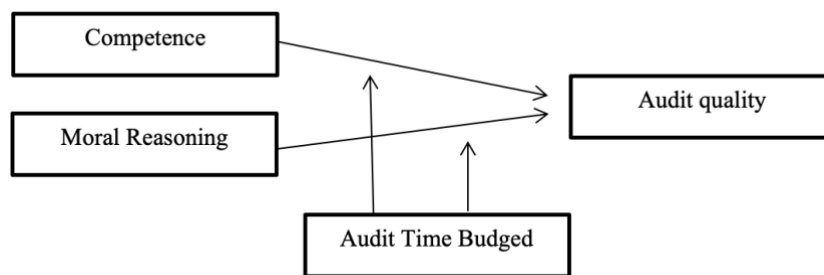


Figure 1: Hypothesis Model

Hypothesis testing using moderated regression analysis (MRA). It is a special application of linear multiple regression where the regression equation contains an interaction element (multiplication of two or more independent variables). Testing using this data analysis can be carried out in several stages, namely:

- i. Analyzing the research regression model by including the dependent variable and the independent variable.
- ii. Analyzing the research regression model by including the dependent variable, independent variable, and moderating variable.
- iii. Analyzing the research regression model by including the dependent variable, independent variable, moderating variable, and interaction variable.

The equation of the statistical form of the moderation test with the model:

$$KA = \alpha + \beta_1K + \beta_2MR + \varepsilon$$

$$KA = \alpha + \beta_1K + \beta_2MR + \beta_3AWA + \varepsilon$$

$$KA = \alpha + \beta_1K + \beta_2MR + \beta_3AWA + \beta_4K*AWA + \beta_5MR*AWA + \varepsilon$$

Description:

KA = Audit Quality

K = Competence

MR = Moral Reasoning

AWA = Audit Time Budged

α = Constant

β = Regression Coefficient
 ε = Error

Research Instrument Test

Normality Test

To detect whether the residuals are normally distributed or not, it can be seen through the Kolmogorov Smirnov test. Residuals are declared normal if the probability of the Kolmogorov Smirnov test is level of significant ($\alpha = 5\%$). The following are the results of testing the normality assumption through Kolmogorov Smirnov in Table 1.

Table 1: Normality Test

	Kolmogorov-Smirnov Z	Probability
Equation 1	0.099	0.200
Equation 2	0.082	0.200
Equation 3	0.107	0.200

The normality assumption test produces Kolmogorov Smirnov test statistics for the three equations respectively 0.099, 0.082 and 0.107 with probabilities of 0.200, 0.200 and 0.200 respectively. These results indicate that the probability level of significant ($\alpha=5\%$). This means that the resulting residual is declared normally distributed. Thus the assumption of normality is met.

Multicollinearity Test

To detect the presence or absence of multicollinearity can be done by looking at the value of the Variance Inflation Factor (VIF) of each independent variable to the dependent variable. If the VIF value is less than 10, the model is declared to have no multicollinearity symptoms. The results of testing the multicollinearity assumption can be seen through the following table:

Table 2: Multicollinearity Test

Variable	VIF value	VIF Value
	Equation 1	Equation 2
Competence	3.822	4.256
Moral Reasoning	3.822	8.164
Audit Time Budged		8.136

Based on the output of testing the multicollinearity assumption, it can be seen that all variables have a VIF value of not more than 10, so that the model formed does not contain multicollinearity symptoms.

Heteroscedasticity Test

Testing the heteroscedasticity assumption can be seen through the Glacier test, with the criteria that if the probability value is $>$ level of significance ($\alpha = 5\%$) then the residual is stated that the residual has a homogeneous variance. The following are the results of testing the heteroscedasticity assumption:

Table 3: Heteroscedasticity Test

Variable	Equation 1	Equation 2	Equation 3
Competence	0.556	0.150	0.229
Moral Reasoning	0.724	0.173	0.753
Audit Time Budget		0.468	0.231
Competence * Audit Time Budged			0.232
Moral Reasoning * Audit Time Budged			0.727

The results of testing the assumption of heteroscedasticity using the Glacier test can be seen that the probability value of all variables $>$ α (5%) for all equations, thus it can be concluded that the residuals have a homogeneous variance. So that the assumption of heteroscedasticity is stated to be fulfilled.

Hypothesis Testing

Coefficient of Determination Test

The magnitude of the contribution of competence and moral reasoning auditors on audit quality at the Inspectorate Office of Malang City and Batu City which is moderated by the audit time budget can be known through the coefficient of determination (R²) which is shown in the following table:

Table 4: Coefficient of Determination Test

	Equation 1	Equation 2	Equation 3
R square	0.902	0.915	0.961

Based on the table above, it is known that R² in equation 1 is 0.902 or 90.2%. This means that the contribution of competence and moral reasoning of auditors to audit quality is 90.2%, while the remaining 9.8% is a contribution from other variables not discussed in this study.

Then R² in equation 2 is 0.915 or 91.5%. This means that the contribution of competence, auditor moral reasoning and audit time budget to audit quality is 91.5%, while the remaining 8.5% is a contribution from other variables not discussed in this study.

Furthermore, R² in equation 3 is 0.961 or 96.1%. This means that the contribution of competence, auditor moral reasoning, audit time budget, interaction of competence with audit time budget and auditor moral reasoning with audit time budget on audit quality is 96.1%, while the remaining 3.9% is a contribution from other variables not discussed in the study.

Simultaneous Significance Test

Simultaneous significance testing is used to determine whether there is an influence of competence and moral reasoning auditors on audit quality at the Malang City and Batu City Inspectorate offices moderated by the audit time budget. The test criteria state that if the probability is < level of significance (α), then there is a simultaneous significant effect of auditor competence and moral reasoning on audit quality at the Inspectorate Office of Malang City and Batu City, moderated by the audit time budget.

Table 5: Simultaneous Significance Test

	F statistics	Probability
Equation 1	226.752	0.000
Equation 2	175.883	0.000
Equation 3	242.638	0.000

Based on the table above, it is known that equation 1 produces a value of Fcount = 226,752 with a probability of 0.000. The test results show the probability > level of significance ($\alpha=5\%$). This means that there is a significant effect simultaneously (together) with the competence and moral reasoning of the auditor on audit quality.

Then equation 2 produces a value of Fcount = 175,883 with a probability of 0.000. The test results show probability > level of significance ($\alpha=5\%$). This means that there is a significant effect simultaneously (together) with competence, auditor moral reasoning and audit time budget on audit quality.

Furthermore, equation 3 produces a value of Fcount = 242,638 with a probability of 0.000. The test results show probability > level of significance ($\alpha=5\%$). This means that there is a significant effect simultaneously (together) with competence, auditor moral reasoning, audit time budget, interaction of competence with audit time budget and auditor moral reasoning with audit time budget on audit quality.

Result and Discussion

Hypothesis testing was conducted to determine the effect of competence and moral reasoning on audit quality and the moderating role of audit time budget on the effect of competence and moral reasoning on audit quality. Hypothesis testing is done by using the Moderated Regression Analysis (MRA) approach.

Table 6: Hypothesis Testing Results

	Equation 1			Equation 2			Equation 3		
Model	Coef.	T	Sig.	Coef.	t	Sig.	Coef.	t	Sig.
(Constant)	-0.082	-0.484	0.631	-0.654	-2.529	0.015	15.905	6.764	0.000
K	0.376	5.052	0.000	0.310	4.229	0.000	0.555	0.469	0.642
MR	0.648	6.242	0.000	0.358	2.526	0.015	-5.252	-4.323	0.000
AWA				0.538	2.805	0.007	-4.801	-6.337	0.000
K* AWA							-0.123	-0.333	0.741
MR* AWA							1.852	4.727	0.000
F-Value	226.752		0.000	175.883		0.000	242.638		0.000
R²	0.902			0.915			0.961		

The results of testing the first hypothesis (H1) and the second hypothesis (H2) were conducted to see the direct effect of competence and moral reasoning on audit quality. The results of testing hypothesis 1 are presented in table 5.12. Model 1 shows the coefficient value of the competence variable is 0.076 with a probability of 0.000 which is smaller than the 0.05 significance level. This means that the competence variable has a positive effect on audit quality. This means that the higher the audit competence, the higher the audit quality. In model 2, it is done by entering a moderating variable. The competency variable in model 2 shows a positive coefficient of 0.310 with a probability number of 0.000 which is higher than the 0.05 significance level. However, hypothesis 1 wants to see directly the effect of competence on audit quality before including moderating variables, then H1 which states that competence has an effect on audit quality is supported. The results of testing hypothesis 2 are presented in table 5.12. Model 1 of the moral reasoning coefficient variable is 0.648 with a probability of 0.000 less than the significance level of 0.05. This means that moral reasoning has a positive effect on audit quality. This shows that the higher the moral reasoning, the higher the audit quality. In model 2, the coefficient of moral reasoning is 0.358 with a probability of 0.015 which is less than the 0.05 level of significance. However, hypothesis 2 wants to see directly the effect of moral reasoning on audit quality before including moderating variables, then H2 which states that moral reasoning affects audit quality is supported.

The direct effect of the audit time budget variable on audit quality in model 2 is a positive coefficient value of 0.538 with a probability number of 0.007 which is smaller than the significance level of 0.05. This means that the audit time budget directly has a positive effect on audit quality. This shows that the higher the audit time budget, the higher the audit quality. In model 3 entering interaction variables the results show that the negative coefficient value is -4.801 with a probability of 0.000 which is smaller than the significance value of 0.05. This shows that the audit time budget has a significant negative effect on audit quality. That is, the higher the audit time budget, the lower the audit quality.

Hypothesis 3 examines the moderating role of audit time budget on the effect of competence on audit quality. The results are presented in table 5.12. Model 3 has a negative coefficient value of -0.123 with a probability of 0.741 greater than a significance value of 0.05. This means that the audit time budget variable cannot moderate the effect of competence on audit quality. Thus, H3 which states that the audit time budget strengthens the influence of competence on audit quality is not supported.

Hypothesis 4 examines the moderating role of audit time budget on the effect of moral reasoning on audit quality. The results of testing hypothesis 4 are presented in table 5.12. Model 3 shows a positive coefficient value of 1.852 with a probability of 0.000 less than 0.05. That is, the interaction between moral reasoning and audit time budget can strengthen the effect of moral reasoning on audit quality. This shows that the audit time budget can moderate the effect of moral reasoning on audit quality. Thus, H4 which states that the audit time budget strengthens the effect of moral reasoning on audit quality is supported.

Table 7: Summary of Hypothesis Testing Results

	Hypothesis	Results
H1	Competence has a positive effect towards audit quality.	Supported
H2	Moral reasoning has a positive effect towards audit quality	Supported
H3	Audit time budget strengthens the influence of competence towards audit quality.	Not Supported
H4	Audit time budget strengthens the effect of moral reasoning towards audit quality.	Supported

Conclusions

After a long the journey in this research that completed step by step and the stages in the research, the researcher realized that there was diversity in interpreting the meaning of capital in the traditional batobo agricultural tradition. First, the higher the competence of the auditor, the higher the quality of the audit produced. Because in carrying out an audit, an auditor must act as a competent

person in the field of accounting and auditing. Second, the higher the moral reasoning owned by the auditor, the higher the quality of the audit produced. Because to improve the quality of the audit, it is necessary to have the support of an auditor's moral control. Third, the interaction between moral reasoning and audit time budget can strengthen the effect of moral reasoning on audit quality. This shows that the audit time budget can moderate the effect of moral reasoning on audit quality. Moral reasoning serves to explain how an individual experience a decision that is considered ethical, or it can also describe the process of forming behavior that is based on the judgment of each individual's morals.

Finally, practice implications aim to evaluate and as a consideration in improving the quality of audit quality. Because it is proven that the higher the moral reasoning, the higher the quality of the audit, it becomes effective for the supervision carried out in the scope of the audit.

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